11. Hungary
12. Indonesia
13. Italy
14. Japan
15. Kenya
16. Libya
17. Malaysia
18. Mauritius
19. Nepal
20. Netherlands
21. New Zealand
22. Norway
23. Polish People Republic
24. Romania
25. Singapore
26. South Korea
27. Sri Lanka
28. Sweden
29. Syria
30. Tanzania
31. Thailand
32. U.A.R.
33. U.K.
34. U.S.A.
35. U.S.S.R.
36. Zambia
37. Australia
38. Brazil
39. Bangladesh.

NOTE: The treaty with the former U.S.S.R. has been made applicable to the Russian Federation by Exchange of Letters.

Steps to Combat Tax Evasion

3974. MISS SAROJ KHAPARDE: Will the Minister of FINANCE be pleased to state:

(a) what are the details of the measures taken by Government during the last three years till date to combat tax evasion in the country; and

(b) what are the details of the results achieved in this regard during the same period?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The Income Tax Department takes various measures such as searches, surveys and other investigations to combat tax evasion in the country. Statistics regarding surveys, searches, undisclosed assets seized and income disclosed under section 132(4) in the last 3 finacial years are indicated below:—

Financial Year	No. of surveys conducted	No. of searches	Value of assets seized (Rs. in crore)	Disclosure under section 132 (4) of the Income-tax Act, 1961 (Rs. in crore)
1989-90	817803	3984	128.02	193.44
1990-91	892438	5474	227.87	328.00
1991-92	998176	3468	179.84	188.35

To combat tax evasion by way of legislative measures, provisions of Chapter XXC of the Income Tax Act empower Government to make pre-emptive purchase of immovable properties in 28 cities where the apparent consideration involved in the transaction exceeds Rs. 10 lakh. Till December, 1992, 872 orders have been passed wherein the apparent consideration was Rs. 345.60 crore. Also till December, 1992, 469 properties have been sold for a price of Rs. 251.60 crore as against the apparent consideration of Rs. 185.20 crore.

Smuggling across Nepal Border

3975. MISS SAROJ KHAPARDE: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that since the coming into operation of Indo-Nepal Trade and Transit Treaty, the bilateral trade has been significantly stengthened and smuggling across the border has been fully prevented; and

(b) if so, what are the details in this regard?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The value of goods legally imported from Nepal and legally exported to Nepal during the last 4 financial years are given below:—

(Value in Rs. crores)

Year	Export	Import	Tota
1989-90	83.32	0.56	83.88
1990-91	86.62	81.49	168.11
1991-92	196.55	70.11	266.66
1992-93 (April—November)	136.88	45.12	182.00

From these figures it appears that the Indo-Nepal Treaty of Trade and Transit and the Agreement for Co-operation to Control Unauthorised Trade, 1991 assist the growth of bilateral trade between the two countries.

The Indo-Nepal border continues to be sensitive to smuggling. The value of contraband seized in the Indo-Nepal sector of the land border under the provisions of the Customs Act, 1962 during the last 3 calender years are given below:—

(Rs. in crores)

Year	Value of goods
1990	24.73
1991	34.88
1992*	34.56

(*Figures are provisional)

Exemptions under the Income Tax Act

3976. MISS SAROJ KHAPARDE: Will the Minister of FINANCE be pleased to state:

(a) whether Government have received some Voluntary Retirement Scheme of different Central Public Sector Undertakings for examination and for its views on the grant of exemption under the Income Tax Act, 1961 during the last three years till date; and

(b) if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The approval of Voluntary Retirement Scheme in a Public sector company by the